has suggested for a suitable modification of section 36(l)(ix) of the Income-Tax Act whereby anassessee having income under the head 'Profits and gains of business and profession' can claim a deduction of *bonafide* expenditure incurred by way of payment of any sum :

(i) to an association or institution engaged in the promotion; of family planning and social welfare and related activities ;

(ii) to an association or institution engaged in training persons for implementing programmes of family planning and social welfare ; and

(iii) towards expenditure incurred by a company on family planning;.' amongst general public.

(c) Under section 80-G of the Income-tax Act, 1961 there already exist provisions whereby any sum contributed by an assessee to the Government or to any such local authority, institution or association as may be approved in this behalf by the Central Government, to be utilised for the purpose of promoting family planning is allowed as deduction in computing its total income. The use of the funds by these authorities would certainly be for the benefit of general public. Further under section 36(l)(ix) of the Income-Tax Act any *bonafide* expenditure incurred by a company for the purpose of promoting family planning amongst its employees is fully allowed as a deduction. If the expenditure is of capital nature, the expenditure is allowed as deduction over a period of five years.

In view of the position as discussed above, the suggestion to amend section 36(l)(ix) of the Income-Tax Act for allowing deduction in respect of the expenditure incurred by the Company on family planning amongst the general public does not seem necessary and therefore has not been found acceptable.

Seizure of assets by Income-tax Department during raids

309. SHRI MURLIDHAR CHANDRAKANT BHANDARE:
SHRI DEBA PRASAD RAY :

Will the Minister of FINANCE be pleased to state :

(a) what is the extent of gold cash, jewellery and other assets seized by Income-tax, Customs' and other revenue enforcement authorities in the raids and seizures conducted during the first half of 1989 ?and the corresponding figures there of during the last two years; and

(b) what is the number of cases in which prosecutions were launched and in how many cases the m?tter was dropped and also the manner in which the seized property was disposed of ?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA) (a)

Period	Value of assets seized under Income tax Act. (Rs. in crores)	Value of goods seized under the Customs Act. (Rs. in crores)	Seizure of Gold under Gold Control Act. (in Kgs.)
1-1-89 to 30-6-89	59.78	288.40	153.14 (upto May, 89)
1-1-88 to 30-6-88 1-	85.27	184.81	648.69
1-87 to 30-6-87	42.21	110.19	216.97

(b) During the period 1-1-89 to 30-6-89, 924 persons were prosescuted, 438 parsons were convicted and 165 persons were acquitted by the Court (figures are provisional) under the Customs Act.

During the period 1-1-89 to 31-5-89, 57 prosecutions were launched under Gold Control Act.

The Assets seized under Income-tax Act are dealt with in the manner stipulated in the provisions of Sections 132(5) & 132B of the In-comeTaxAct. Under the Customs/ Gold Control Acts, seized/confiscated gold is deposited in the Government of India Mint. The Seized currency is deposited with the Reserve Bank of India for crediting in the Government .-Account.

Crime against Women in Delhi

310.SHRI DEBA PRASAD RAY : Will the Minister o HOME AFFAIRS be pleased to state : - -

(a) what is the number of cases relating to crimes against women registered in Delhi, during the first six months of 1989 and during the corresponding period of the last two years;

(b) what is the number of cases reported to police but not registered as such during this period; and'

(c) what are the details of the steps taken to prevent such crimes?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI P. CHIDAMBARAM) (a) Information is as under :—

During first six months of :

1989 . . .	2,005
1988 ; . .	2,344
1987 . . .	1,729

(b) Nil. No such case has come to notice.

(c) The following steps have been taken :

(i) Offences under the Dowry Prohibition Act have been made cognizable and attract, more stringent punishment.

(ii) A new section has been added in the Indian Pena1 Code making the offence of harassment and cruelty to women by their husbands a cognizable offence.

(iii) New Sections 113-A & 113-B have been inserted in the-- Indian Evidence Act providing for pre-sumption by a Court as to abetment of suicide/dowry death by a married woman.

(iv) Short-stay home has been set up by the Delhi Administration for the use c f women in distress.

(v) Special Magistrates have been detailed for recording dying declarations.

(vi) Public is educated through the media about the evil of dowry.

(vii) Instructions have been issued to get postmortem conducted by two surgeons in dowry death cases.

(viii) A Special Cell for crime against women under the supervision of a woman Deputy Commissioner of Police has been set up.

[illegible] सिंचित भूमि

[illegible] न : क्या [illegible] साधन मंत्री यह बताने की कृपा करेंगे कि :

(क) इस समय राजस्थान में कुल कितनी भूमि की सिंचाई की जा रही है और आठवीं पंचवर्षीय योजना में कुल कितनी भूमि की सिंचाई की जाएगी ;